

Washington State Auditor's Office
Accountability Audit Report

**Grays Harbor Regional Planning
Commission
(Grays Harbor Council of Governments)
Grays Harbor County**

Audit Period
January 1, 1999 through December 31, 2001

Report No. 64144

Issue Date
November 27, 2002



Washington _____
State Auditor

Brian Sonntag

Audit Summary

Grays Harbor Council of Governments Grays Harbor County January 1, 1999 through December 31, 2001

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Grays Harbor Council of Governments for the period January 1, 1999, through December 31, 2001.

We performed audit procedures to determine whether the Commission complied with state laws and regulations and its own policies and procedures. Our audit work focused on specific areas that have a potential for abuse and misuse of public resources.

RESULTS

The Commission complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

RELATED REPORTS

Our opinion on the Commission's financial statements is provided in a separate report, which includes the Commission's financial statements.

CLOSING REMARKS

We thank Commission officials and personnel for their assistance and cooperation during the audit.

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Grays Harbor County
January 1, 1999 through December 31, 2001**

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Description of the Commission

Grays Harbor Council of Governments Grays Harbor County January 1, 1999 through December 31, 2001

ABOUT THE COMMISSION

The Grays Harbor Council of Governments was established in 1960 as a special purpose government to provide countywide planning to its members through regional programs and contractual services. The Commission's Executive Board is composed of five elected officials chosen from its membership. The Board directs the affairs and activities of the Commission and formulates its policies. The Executive Director along with three or more employees, carry out the day-to day operations for the Commission. The Commission's annual operating budget varies but does not usually exceed \$400,000.

AUDIT HISTORY

We audit the Commission every three years. This and prior audits have been free of findings. Management has been very responsive to prior audit recommendations.

ELECTED OFFICIALS

These officials served during the audit period:

Executive Board:	Tom Casey
	Tom Shook
	Brian Shay
	Mike Wessells
	Vickie Raines
	Commissioner Bob Beerbower (1999-2000)
	Mac Mc Whorter (1999)
	Ben King (1999)

APPOINTED OFFICIALS

Executive Director	Bill Banks/Dennis Lefevre
Commission Members:	
City of Cosmopolis	Elma School District
City of Elma	Grays Harbor County
City of Hoquiam	Grays Harbor Public Utility District
City of McCleary	Grays Harbor Transit
City of Montesano	Port of Grays Harbor
City of Oakville	Quinalt Indian Nations
City of Ocean Shores	Timberland Regional Library
City of Westport	Grays Harbor Public Development Authority

ADDRESS

Commission

Suite 202
2109 Sumner Avenue
Aberdeen, WA 98520

Audit Areas Examined

Grays Harbor Council of Governments Grays Harbor County January 1, 1999 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the Grays Harbor Council of Governments' financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the Commission were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the Commission's accountability in the following areas:

- Satsop Redevelopment Project relationship and transfer of funds
- Reviewed revenues for completeness
- Payroll
- Cash disbursements

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Conflict of interest laws
- Budgeting requirements

FINANCIAL AREAS

Our opinion on the Commission's financial statements is provided in a separate report. This report includes the Commission's financial statements and other required financial information. We examined the financial activity and balances of the Commission including:

- Cash and investments
- Revenues
- Expenditures
- Property and equipment
- Overall presentation of the financial statements